

**CITY OF LINCOLN, NEBRASKA**  
**COMBINED BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**AUGUST 31, 2007**

	Special Revenue	Debt Service	Capital Projects	Permanent Funds	Total
<b>ASSETS</b>					
Cash and Cash Equivalents	\$ 6,696,913	4,019,436	4,752,058	5,789,171	21,257,578
Investments	24,340,369	17,444,271	17,546,415	44,886,656	104,217,711
Invested Securities Lending Collateral	-	-	-	4,749,143	4,749,143
Receivables, (Net of Allowance for Uncollectibles)	2,340,892	3,578,472	314,767	160,375	6,394,506
Due from Other Funds	1,928,104	1,171,169	2,857,216	33,390	5,989,879
Due from Other Governments	698,169	167,046	997,813	-	1,863,028
Inventories	682,250	-	-	-	682,250
<b>Total Assets</b>	<b>36,686,697</b>	<b>26,380,394</b>	<b>26,468,269</b>	<b>55,618,735</b>	<b>145,154,095</b>
<b>LIABILITIES AND FUND BALANCES</b>					
Liabilities:					
Accounts Payable	551,219	-	863,563	55,471	1,470,253
Contracts Payable	-	-	576,875	-	576,875
Retainages Payable	-	-	68,397	-	68,397
Accrued Liabilities	1,206,736	-	-	5,455	1,212,191
Due to Other Funds	12,334,692	-	385,387	-	12,720,079
Due to Other Governments	64,568	-	31	39,407	104,006
Unearned Revenue	1,539,924	-	-	-	1,539,924
Obligations under Securities Lending	-	-	-	4,749,143	4,749,143
Deferred Revenue	804,391	2,469,601	-	-	3,273,992
<b>Total Liabilities</b>	<b>16,501,530</b>	<b>2,469,601</b>	<b>1,894,253</b>	<b>4,849,476</b>	<b>25,714,860</b>
Fund Balances:					
Reserved for:					
Inventories	682,250	-	-	-	682,250
Improvements	8,500	-	-	-	8,500
Debt Service	-	13,976,879	-	-	13,976,879
Trust Donations (non-expendable)	-	-	-	160,000	160,000
Health Care (non-expendable)	-	-	-	37,000,000	37,000,000
Unreserved:					
Designated for Debt Service	-	9,933,914	-	-	9,933,914
Designated for Subsequent Years Expenditures	965,028	-	-	-	965,028
Designated for Encumbrances	1,562,246	-	2,750,856	-	4,313,102
Undesignated	16,967,143	-	21,823,160	13,609,259	52,399,562
<b>Total Fund Balances</b>	<b>20,185,167</b>	<b>23,910,793</b>	<b>24,574,016</b>	<b>50,769,259</b>	<b>119,439,235</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 36,686,697</b>	<b>26,380,394</b>	<b>26,468,269</b>	<b>55,618,735</b>	<b>145,154,095</b>

**CITY OF LINCOLN, NEBRASKA**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED AUGUST 31, 2007**

	Special Revenue	Debt Service	Capital Projects	Permanent Funds	Total
<b>REVENUES</b>					
Taxes:					
Property	\$ 11,460,495	7,689,110	-	-	19,149,605
Wheel	1,058,931	-	9,000,841	-	10,059,772
Sundry and In Lieu	6,545	3,217	-	-	9,762
Special Assesment	379	1,510,563	-	-	1,510,942
Intergovernmental	10,920,432	1,820,699	980,503	-	13,721,634
Permits and Fees	10,066,815	-	283,433	-	10,350,248
Reimbursement for Services	865,748	-	-	-	865,748
Investment Earnings	1,040,617	1,027,020	1,189,331	5,123,157	8,380,125
Donations	161,885	-	52,203	8,500	222,588
Keno Proceeds	2,798,262	-	-	-	2,798,262
Miscellaneous	187,194	100,000	795,959	125,630	1,208,783
Total Revenues	<u>38,567,303</u>	<u>12,150,609</u>	<u>12,302,270</u>	<u>5,257,287</u>	<u>68,277,469</u>
<b>EXPENDITURES</b>					
Current:					
General Government	7,181,129	-	-	-	7,181,129
Public Safety	8,435,195	-	-	-	8,435,195
Streets and Highways	2,810,817	-	-	-	2,810,817
Culture and Recreation	8,438,393	-	-	19,066	8,457,459
Economic Opportunity	4,348,381	-	-	-	4,348,381
Health and Welfare	10,351,267	-	-	1,070,533	11,421,800
Mass Transit	14,731,219	-	-	-	14,731,219
Debt Service:					
Principal Retirement	-	6,282,536	-	-	6,282,536
Interest and Fiscal Charges	-	5,221,734	-	-	5,221,734
Miscellaneous	-	5,338	-	-	5,338
Capital Outlay	-	-	13,985,222	-	13,985,222
Total Expenditures	<u>56,296,401</u>	<u>11,509,608</u>	<u>13,985,222</u>	<u>1,089,599</u>	<u>82,880,830</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures					
	<u>(17,729,098)</u>	<u>641,001</u>	<u>(1,682,952)</u>	<u>4,167,688</u>	<u>(14,603,361)</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers In	18,561,800	4,681,059	4,696,013	-	27,938,872
Transfers Out	(2,425,135)	(1,941,705)	(10,287,866)	-	(14,654,706)
Issuance of Debt	-	175,479	11,912,946	-	12,088,425
Premiums on Debt Issued	-	-	212,389	-	212,389
Discounts on Debt Issued	-	-	(5,255)	-	(5,255)
Sale of Capital Assets	28,081	-	194,594	-	222,675
Total Other Financing Sources (Uses)	<u>16,164,746</u>	<u>2,914,833</u>	<u>6,722,821</u>	<u>-</u>	<u>25,802,400</u>
Net Change in Fund Balances	(1,564,352)	3,555,834	5,039,869	4,167,688	11,199,039
Fund Balances - Beginning	<u>21,749,519</u>	<u>20,354,959</u>	<u>19,534,147</u>	<u>46,601,571</u>	<u>108,240,196</u>
Fund Balances - Ending	<u>\$ 20,185,167</u>	<u>23,910,793</u>	<u>24,574,016</u>	<u>50,769,259</u>	<u>119,439,235</u>